

Reconciliation and Fast Track – Additional Information:

- R9 ACO coded remark “92” replaced “XR”, and R9 ACO coded remark “94” replaced “XF” per Tasking Memorandum 00-172 dated March 27, 2000.
- Code 92 is “ACO complete, awaiting final reconciliation by DFAS on disbursement data.” The ACO enters this remark for all contracts that are complete and awaiting only DFAS action in order to close.
- Code 94 is “Accepted as Fast Track candidate by DFAS.” The ACO enters this remark only after receiving notification that DFAS has accepted the contract as a Fast Track candidate.
- Fast Track is a method to close contracts where performance and administrative terms are satisfied, but can’t be closed through normal procedures due to imbalances with financial records (either the entitlement, accounting, or both).
- Fast Track is used only when the contract is ACO complete: all ACO administrative actions are complete, the Government has accepted all contract deliverables, and the contractor has been paid in full.
- Contracts coded 92 should not be in Section 1. If a contract is in Section 1 and is coded 92, the ACO should complete remaining closeout actions and then move the contract to Section 2.
- The LISSR must be addressed for all contracts prior to input of code 92. The LISSR should be balanced for all CLINS – it should show delivery of exactly the quantities ordered for each CLIN (no overdeliveries or underdeliveries). If it is not possible to balance the LISSR, the ACO should include remarks in the ACO Notebook field in MOCAS explaining why delivery actions are complete.
- More than one “90” series R9 coded remark may apply to the same contract. For example, codes 92 and 99 may apply to the same contract. If they both apply, both should be entered.
- A contract that is ACO complete and awaiting DFAS reconciliation may or may not be a Fast Track candidate. Not all contracts coded 92 are Fast Track candidates. DFAS has access to the official contract accounting records and makes the decision on how best to resolve financial discrepancies.